IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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C.W.P. No.7842 of 1988
Date of Decision:07.03.2007

M/s Lavino Kapur Cottons Ltd., Bombay

.....Petitioner

Vs.

State of Punjab and others

.....Respondent

CORAM:- HON'BLE MR. JUSTICE RAJESH BINDAL

Present:- None for the petitioner.

Ms. Urvashi Dhugga, AAG, Punjab.

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RAJESH BINDAL, J.

This is a petition by M/s Lavino Kapur Cottons Ltd., Bombay seeking to challenge the order passed by Sales Tax Tribunal, Punjab in rectification application filed by the respondent-State, against order passed in Appeal No.502 of 1984-85 dated 7.8.1986, filed by M/s Akhil Bhartiya Cotton Corporation, Bathinda. The petitioner claims to be a buyer in the course of interstate trade and commerce of the goods from Bathinda dealer, i.e., Akali Bhartiya Cotton Corporation, which according to the petitioner was exported out of India. The assessment of the tax in the present case was made in the case of Bathinda dealer and even appeal and rectification was in his name. Petitioner was nowhere a party in any of the proceedings before the authorities under the provisions of the Punjab General Sales Tax Act, 1948 (for short, `the Act'). The petitioner does not even claim to be a registered dealer under the provisions of the Act. It is not in dispute that the Bathinda dealer did not take any further proceedings against the order of rectification passed by the Sales Tax Tribunal, Punjab whereby the application for rectification, filed by the State, was accepted. The order passed in rectification application in the name of Bathinda dealer is sought to be challenged by the petitioner raising the issue that in fact he was subsequent buyer and exporter of the cotton and was accordingly entitled to refund of the tax, levy of which was upheld in the name of Bathinda dealer.

No one has appeared on behalf of the petitioner to pursue the

case. I do not find any justification for entertainment of a writ filed by the petitioner to challenge an order passed in the case of Bathinda dealer. The petitioner is not at all in picture in the entire proceedings before the authorities.

Accordingly, the writ petition is dismissed.

March 07, 2007 **(RAJESH BINDAL)**
renu **JUDGE**